

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re:

Douglas J. Baxter,

Debtor.

Case No. 2:13-bk-59929

Chapter 13

Judge John E. Hoffamn Jr.

**CITY OF COLUMBUS, DIVISION OF INCOME TAX'S OBJECTION TO
CONFIRMATION OF DEBTOR'S CHAPTER 13 PLAN**

The City of Columbus, Division of Income Tax hereby objects, on the basis of 11 U.S.C. § 1325(a)(9) , 11 U.S.C. § 1308 and 11 U.S.C. § 1305(a)(1), to confirmation of Debtor's Chapter 13 plan.

In support of its Objection, the City of Columbus submits the following:

1. Pursuant to 11 U.S.C. § 1325(a)(9) and 11 U.S.C. § 1308, "debtor shall file with appropriate tax authorities all tax returns for all taxable periods ending during the 4-year period ending on the date of the filing of the petition."

2. Pursuant to 11 U.S.C. 11 U.S.C. § 1305(a)(1), "[a] proof of claim may be filed by any entity that holds a claim against the debtor...for taxes that become payable to a governmental unit while the case is pending."

3. The City of Columbus is a party-in-interest to these proceedings as Debtor owes income tax to the City of Columbus for tax year 2012.

4. Debtor was required to file a tax return with the City of Columbus for the above-referenced tax year pursuant to Columbus City Code §§ 361.19, 361.22, and 361.36.

5. In Debtor's Chapter 13 Plan, filed under BAPCPA, the debtor represents that all of her tax returns have been filed pursuant to §§ 1325(a)(9) and 1308.

6. As of the date of this motion, Debtor has not filed an income tax return with the City of Columbus for tax year 2012 as required by §§ 1325(a)(9), 1308 and 1305(a)(1), and as required by the Columbus City Code.

7. Pursuant to 11 U.S.C. § 523 (a)(1)(B)(i), tax year 2010 are non-dischargeable for failure to file a tax return.

8. As a result of Debtor's failure to file City income tax returns, the City of Columbus is unable to file an accurate proof of claim.

WHEREFORE, the City of Columbus respectfully requests that confirmation of Debtor's plan be denied.

Respectfully submitted,

**CITY OF COLUMBUS, DEPARTMENT OF LAW
RICHARD C. PFEIFFER, JR., CITY ATTORNEY**

/s/ Brent M. Ralston
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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing *City of Columbus, Division of Income Tax's Objection to Debtors' Chapter 13 Plan* was served upon the parties listed below on January 29, 2014 electronically, through the Court's ECF System:

Asst. U.S. Trustee

Shannon M. Treynor, Attorney for Debtor

Jeffrey P. Norman, Chapter 13 Trustee

I hereby certify that a copy of the foregoing Objection was served upon the parties listed below on January 29, 2014 by regular U.S. mail:

Douglas J. Baxter
3167 Alderridge Court
Dublin, Ohio 43017

/s/ Brent M. Ralston
Brent M. Ralston (0079951)
Assistant City Attorney